S T A T E O F N E W Y O R K

1942

2013-2014 Regular Sessions

I N A S S E M B L Y

(PREFILED)

January 9, 2013

Introduced by M. of A. HOOPER -- Multi-Sponsored by -- M. of A. COLTON, PEOPLES-STOKES, RIVERA, ROBINSON, WEPRIN, ZEBROWSKI -- read once and referred to the Committee on Ways and Means

AN ACT to amend the tax law, in relation to excluding from the personal income tax, compensation received for service as a juror

THE PEOPLE OF THE STATE OF NEW YORK, REPRESENTED IN SENATE AND ASSEMBLY, DO ENACT AS FOLLOWS:

Section 1. Subsection (c) of section 612 of the tax law is amended by adding a new paragraph 39 to read as follows:

(39) COMPENSATION AND LAWFUL EXPENSES RECEIVED FOR SERVICES RENDERED AS A JUROR.

S 2. This act shall take effect immediately and shall apply to compensation and expenses received in taxable years commencing after December 31, 2013.

EXPLANATION--Matter in ITALICS (underscored) is new; matter in brackets [ ] is old law to be omitted.

LBD05686-01-3